

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 86-25

Introduced by Council President Hardwicke at the request of the County Executive

Legislative Day No. 86-11 Date April 15, 1986

AN ACT to add new Section 11-41, heading, Municipal Tax Rebate, to Article II, heading, Real Property Tax Credits, of Chapter 11, heading, Finance and Taxation, of the Harford County Code, as amended; to provide for the establishment of a municipal tax rebate system for Harford County.

By the Council, April 15, 1986

Introduced, read first time, ordered posted and public hearing scheduled

on: May 13, 1986

at: 7:45 P.M.

By Order: Angela Markowski, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was

held on May 13, 1986

and concluded on May 13, 1986

Angela Markowski, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1 Section 1. Be It Enacted By The County Council of Harford County,
2 Maryland, that a new Section 11-41, heading, Municipal Tax Rebate,
3 be, and is hereby added to Article 2, heading, Real Property Tax
4 Credits, of Chapter 11, entitled Finance and Taxation, of the
5 Harford County Code, as amended, all to read as follows:

6 Chapter 11. Finance and Taxation.

7 Article 2. Real Property Tax Credits.

8 Section 11-41. MUNICIPAL TAX REBATE.

9
10 THERE IS HEREBY ESTABLISHED A MUNICIPAL PROPERTY TAX REBATE
11 FOR THE PURPOSE OF COMPENSATING HARFORD COUNTY MUNICIPALITIES FOR
12 POLICE SERVICES PROVIDED BY THE MUNICIPALITIES IN LIEU OF SIMILAR
13 COUNTY GOVERNMENTAL SERVICES. THE MUNICIPAL TAX REBATES
14 DETERMINED HEREIN SHALL BE INCLUDED WITHIN THE ANNUAL OPERATING
15 BUDGET SUBMITTED TO THE COUNTY COUNCIL EACH FISCAL YEAR.

16 (a) THE BASIC METHOD EMPLOYED IN CALCULATING ANNUAL MUNICIPAL
17 TAX REBATES FOR HARFORD COUNTY MUNICIPALITIES WILL BE TO COMPUTE
18 THE ANNUAL COST OF OPERATING THE CRIMINAL PATROL DIVISION OF THE
19 SHERIFF'S DEPARTMENT. ALL COSTS FUNDED BY NON-PROPERTY TAX
20 REVENUES AND CERTAIN GRANTS, FEES AND STATE AID WILL BE SUBTRACTED
21 FROM THE COST OF OPERATING THE CRIMINAL PATROL DIVISION SO THAT
22 THE RESULTANT IS THAT COST OF OPERATING THE CRIMINAL PATROL
23 DIVISION FUNDED BY HARFORD COUNTY PROPERTY TAXES. SPECIFIC
24 REBATES FOR EACH MUNICIPALITY WILL BE CALCULATED BY MULTIPLYING
25 THIS FIGURE BY THE RATIO OF EACH MUNICIPAL ASSESSABLE TAX BASE TO
26 THE COUNTY-WIDE ASSESSABLE TAX BASE.

27 (b) A SPECIFIC ANNUAL MUNICIPAL PROPERTY TAX REBATE IS
28 AUTHORIZED FOR EACH HARFORD COUNTY MUNICIPALITY TO COMPENSATE IT
29 FOR POLICE SERVICES IT PROVIDES IN LIEU OF SERVICES WHICH WOULD
30 OTHERWISE BE PROVIDED BY THE HARFORD COUNTY SHERIFF'S CRIMINAL
31 PATROL DIVISION. SUCH PROPERTY TAX REBATE SHALL BE PROVIDED TO
32 EACH MUNICIPALITY ON A FISCAL YEAR BASIS, SUBJECT TO APPROVAL IN
THE ANNUAL BUDGET BY THE COUNTY COUNCIL, WITH PAYMENTS TO BE MADE

1 IN EQUAL QUARTERLY AMOUNTS. THE SPECIFIC MUNICIPAL TAX REBATES
2 WILL BE CALCULATED ANNUALLY BY THE COUNTY TREASURER AND REVIEWED
3 WITH EACH MUNICIPALITY PRIOR TO SUBMISSION OF THE BUDGET TO THE
4 COUNTY COUNCIL.

5 (c) THE COUNTY AND EACH MUNICIPALITY SHALL REFLECT IN THEIR
6 ANNUAL AUDITS THE ASSESSABLE BASE AND VARIOUS REVENUES SHOWN IN
7 THIS SECTION AS INDIVIDUAL ITEMS.

8 (d) THE FOLLOWING PROCEDURE WILL BE USED TO CALCULATE THE
9 MUNICIPAL PROPERTY TAX REBATES FOR HARFORD COUNTY MUNICIPALITIES:

10 (1) ALL COSTS AND REVENUES HEREINAFTER STATED SHALL BE
11 DERIVED FROM THE HARFORD COUNTY AND THE THREE MUNICIPALITIES
12 AUDITS FOR THE PREVIOUS FISCAL YEAR. THE AUDITED FIGURES SHOWN ON
13 THE HARFORD COUNTY AUDIT FOR GENERAL POLICE WORK, LESS PAYMENTS
14 FROM THE COUNTY AND LESS ANY OTHER MUNICIPAL TAX REBATES MADE TO
15 THE MUNICIPALITIES FOR STATE SUPPLEMENTAL POLICE AID FUNDS WILL BE
16 THE BASES TO BEGIN THE COMPUTATIONS. THIS SHALL BE CALLED ACTUAL
17 POLICE SERVICE COSTS.

18 (2) THE PERCENTAGE OF PERSONNEL IN THE SHERIFF'S
19 DEPARTMENT WORKING IN THE CRIMINAL PATROL DIVISION WILL BE
20 DETERMINED BY DIVIDING THE NUMBER OF PERSONNEL ASSIGNED TO THE
21 CRIMINAL PATROL DIVISION BY THE TOTAL NUMBER OF PERSONNEL IN THE
22 SHERIFF'S DEPARTMENT, EXCLUDING THOSE ASSIGNED TO THE DETENTION
23 CENTER.

24 (3) THE PERCENTAGE DETERMINED IN (2) ABOVE WILL BE
25 MULTIPLIED BY THE ACTUAL POLICE SERVICE COST DETERMINED IN (1)
26 ABOVE. THE RESULTANT FIGURE WILL BE THE AUDITED COST FOR THE
27 CRIMINAL PATROL DIVISION.

28 (4) THE TOTAL DOLLAR AMOUNT OF LAW ENFORCEMENT GRANTS,
29 FEES AND STATE POLICE AID FOR THE COUNTY SHERIFF'S DEPARTMENT AND
30 THE MUNICIPALITIES WILL BE DETERMINED. THIS WILL BE THE SUM OF
31 THE SHERIFF'S FEES, THE SHERIFF'S LICENSES, POLICE REPORTS,
32

1 HARFORD COUNTY STATE POLICE AID, COURTROOM SECURITY, PARKING
 2 FINES, COURT FINES, MUNICIPAL STATE POLICE AID AND ANY OTHER LAW
 3 ENFORCEMENT RELATED FEES HEREINAFTER ESTABLISHED OR ENACTED.

4 (5) THE TOTAL DOLLAR AMOUNT OF LAW ENFORCEMENT GRANTS,
 5 FEES AND STATE POLICE AID WILL BE MULTIPLIED BY THE PERCENTAGE
 6 CALCULATED IN (2) ABOVE TO DETERMINE THE TOTAL DOLLAR AMOUNT OF
 7 GRANTS, FEES AND POLICE AID APPLICABLE TO OPERATING THE CRIMINAL
 8 DIVISION. THIS TOTAL DOLLAR AMOUNT WILL BE SUBTRACTED FROM THE
 9 AUDITED COSTS DETERMINED IN (3) ABOVE NEEDED TO OPERATE THE
 10 CRIMINAL PATROL DIVISION. THE RESULTING DOLLAR AMOUNT WILL BE THE
 11 COSTS, EXCLUDING GRANTS, FEES AND POLICE AID, REQUIRED TO OPERATE
 12 THE CRIMINAL PATROL DIVISION OF THE SHERIFF'S DEPARTMENT.

13 (6) THE COUNTY AUDITED NET PROPERTY TAXES WILL BE DIVIDED
 14 BY THE TOTAL AUDITED EXPENDITURES (TO INCLUDE RESERVE FOR
 15 ENCUMBRANCES).

16 (7) TO DETERMINE THE DOLLAR AMOUNT OF THE AUDITED COST OF
 17 OPERATING THE CRIMINAL PATROL DIVISION FUNDED BY COUNTY NET
 18 PROPERTY TAXES, THE PERCENTAGE CALCULATED IN (6) ABOVE WILL BE
 19 MULTIPLIED BY THE AUDITED COST OF OPERATING THE CRIMINAL PATROL
 20 DIVISION CALCULATED IN (5) ABOVE.

21 (8) EACH MUNICIPALITY'S ASSESSABLE TAX BASE FOR THE
 22 PRECEDING FISCAL YEAR WILL BE DIVIDED BY THE TOTAL COUNTY
 23 ASSESSABLE TAX BASE, INCLUDING ALL MUNICIPALITIES, FOR THE SAME
 24 FISCAL YEAR TO PRODUCE EACH MUNICIPALITY'S SHARE OF THE ASSESSABLE
 25 TAX BASE.

26 (9) TO DETERMINE EACH MUNICIPAL TAX REBATE, EACH
 27 PERCENTAGE DETERMINED IN (8) ABOVE WILL BE MULTIPLIED BY THE COST
 28 OF OPERATING THE CRIMINAL PATROL DIVISION CALCULATED IN (7) ABOVE.

29 Section 2. And Be It Further Enacted that this act shall take
 30 effect sixty (60) calendar days from the date it becomes law.

31 EFFECTIVE: July 15, 1986

32

*The Secretary of the Council does hereby
 certify that fifteen (15) copies of this Bill
 are immediately available for distribution to
 the public and the press.*

Angela Markowski, Secretary

BY THE COUNCIL

BILL NO. 86-25

Read the third time.

Passed LSD 86-25 (May 13, 1986)

Failed of Passage

By order

Angela Markowski, Secretary

Sealed with the County Seal and presented to the County Executive for his approval this 14th day of May, 1986 at 3:00 o'clock P.M.



Angela Markowski, Secretary

BY THE EXECUTIVE

APPROVED:

[Signature]
County Executive
Date 5-16-86

BY THE COUNCIL

This Bill, (No. 86-25), having been approved by the Executive and returned to the Council, becomes law on May 16, 1986.

Angela Markowski, Secretary

EFFECTIVE DATE: July 15, 1986